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TITLE OF THE PROPOSED THESIS

" Effect of computerized accounting information systems on improving external auditing effectiveness and efficiency at commercial banks of Yemen"

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CONTENTS

S. No	PARTICULARS	Page No
1	INTRODUCTION	2
2	CONCEPTUAL AND THEORETICAL FRAMEWORK	4
3	REVIEW OF LITERATURE	8
4	IMPORTANCE OF THE STUDY	13
5	STATEMENT OF RESEARCH PROBLEM	13
6	OBJECTIVES	14
7	HYPOTHESIS	14
8	VARIABLES OF THE STUDY	15
9	RESEARCH METHODOLOGY	15
10	CHAPTER SCHEME	17
11	REFERENCES	19

1. INTRODUCTION

A computer is an electric device, which accepts and process data by following a set of instruction (programmers) to produce an accurate and efficient result (information). It is very systemic and complex and operates within a system theory. It has input, control processing units, output, and backing storage. A computer may be analog, digit, and hybrid computers. It can also be a mainframe, mini, or microcomputer. A computer has passed many generations. We are now in the fifth generation of computers known as the micro-age. The computer of this generation uses artificial intelligence. It is essential that the auditor, auditing in the computer environment, like companies to the aware of the nature of the computer accounting system uses in such companies.

A computerized accounting system is a system in which electronic data processing (EDP) is used in recording, processing, retrieving, and updating the accounting records. The use of EDP in the accounting system keeps an extensive range of accounting information. Such as payroll, purchases and creditor ledger, sales and cash books, and debtors ledger, inventories, fixed assets as well as financial analysis of profit projection or forecasting cash flow and statement budgeting, capital investment, and many others. The use of computer in the accounting system ensures more efficient, and reliability in the processing of information since the computer hardly make mistakes. Unless a mistake is resulting from faulty data input, in auditing organizations with a computerized system, the auditor's responsibilities and duties do not change; instead, it is the means and form of processing financial that changes (Hajar, 2014, p. 446).

The auditor still owns the duty of skill and care in carrying out his assignment or engagement. It becomes indispensable that the auditor should acquaint himself with the particular management information system, especially the computer installation concerned. It is also advisable that the auditors should acquire the organization chart and data flow chart of the computer installation at an early stage of the audit this will help him to have the overall picture of the system in operation or to be operated. He

should concentrate on the system of internal control and internal check and also ensure adequate and efficient operation of the internal control system.

The use of the computer does not, in any way, change the duty of an auditor. What has changed is the form and method of keeping accounting records in the company .He is still expected to express an opinion as to the right and fair view of the state of affairs of the company irrespective of the change in the form of keeping financial records. It is essential, therefore, that the auditor should improve his methods, techniques, and procedure to achieve his audit objective.

The success of a business hinges on the ability of organizations providing valuable, clear, and accurate information to decision-makers across the company, especially management operations. So, providing information at the right time and in the right manner leads to make proper decisions in favour of the firm. Thus, here comes out the vital role of information and its effect on business. So, the information in the current era is regarded as one of the most critical assets of the organization. Therefore, it should be effective in Accounting Information System to generate information for decision making in general and strategic decisions in particular (AL-Jammal, 2014).

Accounting information systems have witnessed radical changes in recent years. They have been influenced by tremendous developments in the information technology domain. They have included the concept, scope, and objectives of accounting information systems in contrast with their counterparts in traditional systems. Thus, processing transactions in modern AIS are different from processing transactions in traditional systems in several aspects, such as occurrence place, supporting documents, ways of verifications, tracing transactions, and so on. AISs‟ functions modern age are carried out in electronic form, from the input stage to the information storage stage. Therefore, it is necessary that accountants and traditional designers should keep up the implications of advanced technology on AIS, and they can deal with a new reality. So, information technology is considered a critical component of the accounting information system in recent years (Hajar, 2014, p. 7).

The point mentioned above refers that technology aspects have become the essential component of new Accounting Information. Accordingly, accountants and auditors must be knowledgeable about technology related to accounting information systems. Besides, students in schools should have adequate knowledge about technology and its impact on Accounting Information System (Hajar, 2014, p. 27).

Professional requirements include tests for obtaining chartered accountant certificates in all countries about subjects of accounting information systems, such as certified public accountant (CPA) issued by American Institute Certified Public Accountants. In this context, the American Institute Certified Public Accountants has created a certified certificate called Certified Information Technology Professional (CITP). It is gained to cadres who have acquired skills in using information technology.

2. CONCEPTUAL AND THEORETICAL FRAMEWORK

2.1. Definition of Accounting

The definition is given by the American Institute of Certified Public Accountants (AICPA) clearly brings out the meaning of accounting. According to it, accounting is “the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results thereof ” (ICSI, 2014).

2.2. Definition of Accounting Information

Accounting Information is the information provided by the accounting system based on the financial statements, underlying the assessment of the economic entity by its internal and external users. Based on the information provided by synthetic and analytical accounts, results in the balance sheet, as a synthesis of all patrimonial changes during a financial year. Analyzed from the perspective of the two types of accounting financial and management, accounting information can be classified as financial accounting information (destined to external users) and management accounting information (destined to internal users).

Accounting information provided by synthetic and analytical accounts represent leading raw material for the economic and financial analysis, for the development of diagnostics based mostly on economic and financial reality accurately captured by the accounts mentioned (MĂLĂESCU & POPOVICI, 2015)

2.3. Definition of Quality of Accounting Information

The quality of the accounting information is the credibility of the accounting information contained in the financial reports and the benefit they provide to the users. In order to achieve this, it must be free from misrepresentation and distortion and be prepared in the light of a set of legal, supervisory, professional, and technical standards to achieve the purpose of its use. Quality in this framework depends on a set of characteristics, including relevance, reliability, accuracy, timeliness, understanding, comprehension, importance, adequacy, and disclosure of information.

2.4. Qualitative Characteristics of Accounting Information

The various characteristics of accounting information are as follows (ICSI, 2014):

1) **Relevance**: The information should be relevant in order to influence the economic decisions of users by helping them to evaluate the events at all times. Accounting information has a bearing on decision-making by helping investors, creditors, and other users to evaluate past and future events. It confirms or corrects prior expectations. The relevance of information is affected by its nature and materiality.
2) **Reliability**: Reliability relates to the confidence in the accounting information in the sense that the information must faithfully represent what it intends to present; it must be factual. Information should be free from material errors and bias. The key aspects of reliability are the faithful representation, substance over form, neutrality, prudence, and completeness.
3) **Comparability**: Accounting information of an enterprise is useful when it is comparable with similar information for the same enterprise in other periods of time and similar information regarding other enterprises at the same time. Thus,

the information should be presented in a consistent manner over time and consistent between entities to evolve users to make significant comparisons.

4) **Understandability**: Information should be readily understandable by users who are expected to have a reasonable knowledge of business, economics, and accounting and a willingness to study the information with reasonable diligence.
5) **Timeliness**: The more quickly the information is communicated or provided to the users, the more likely it is to influence their decisions. Hence, for prompt decision-making, accounting information should be made available at the appropriate time without delays.
6) **Cost-benefit:** The accounting information must be useful to most of the people who want to use it, and preparation of that useful information must not be a costly and time-consuming process. The emphasis is on cost-benefit consideration, and the benefit derived from information should normally exceed the cost of providing it.
7) **Verifiability**: Verifiability ensures the truthfulness of the recorded transactions, which can be checked by persons other than the accountant himself.
8) **Neutrality**: Accounting information is neutral in the sense that it should be free from bias, and it should not favour one group over another. Neutrality is significant, especially for the external users of accounting information.
9) **Completeness**: Completeness means that all material information that is necessary to investors, creditors, or other users for assessing the financial position and operating results of the organization has been disclosed in the financial statements.

2.5. Definition of Computerized Accounting System

a computerized accounting system is a method or scheme by which financial information on business transactions are recorded, organized, summarized, analyzed, interpreted and communicated to stakeholders through the use of computers and computer-based systems such as accounting packages. it’s a mechanized process of facilitating financial information inflows as well as the automation of accounting tasks such as database recording and report generation. therefor that keeping accurate accounting records is a vital part of any organization. Apart from helping it to keep its

float financially and legal, it is a requirement of funding bodies or donors(Marivic, 2009).

According to (Abiahu, 2014), a computerized accounting system involves the use of computers and computer capabilities in the performance of accounting functions in an organization.

To (Frank Wood and Alan, 2005), it is the complete suite of components that together comprises all inputs, storage, transactions, processing, collecting, and reporting of financial transaction data.

2.6. Concept of Auditing

Auditing is the examination of financial statements by an independent certified accountant. It is a process of examining, scrutinizing financial records or documents prepared by a designated financial officer, to render an opinion on the correctness of the account prepared (whether it present a true and fair view). In carrying out the above exercise, the Auditor will have to follow the various steps in auditing (Oladipupo, 2003):

- Examination of records (documentary)
- Verification of assets (physical)
- Questioning /information retrieval (oral)

Auditors analyze and compare accounting reports and confirm documents, as well as verify the conformity of a company's accounting records with established standards and regulations (eg.US GAAP and IFRS).

2.7. External audit

An external audit is an examination that is conducted by an independent accountant. This type of audit is most commonly intended to result in a certification of the financial statements of an entity. This certification is required by confident investors and lenders, and for all publicly-held businesses (Oladipupo, 2003).

2.8. The objectives of an external audit are to determine:

- The accuracy and completeness of the client's accounting records;
- Whether the client's accounting records have been prepared in accordance with the applicable accounting framework; and
- Whether the client's financial statements present fairly its results and financial position.

There are other types of external audits that may be targeted at specific issues concerning a client's accounting records, such as an examination that searches for the existence of fraud.

3. REVIEW OF LITERATURE

A literature review is a text of a scholarly paper, which includes the current knowledge, substantive findings, theoretical, and methodological contributions to a particular topic. Literature reviews are secondary sources which do not report new or original experimental work. A literature review is an objective, critical summary of published research literature relevant to a topic under consideration for research. Its purpose is to create familiarity with current thinking and research on a particular topic that may justify future research into a previously overlooked or understudied area. Therefore, the present study dealt with different literature reviews on the subject of computerised accounting information systems as well as external audit and addressed them in several various aspects, as shown below.

Fowzia, R., and Nasrin, M. (2011), this study has been designed to achieve the objective of assessing the level of perceptions of four factors such as performance expectancy, effort expectancy, social influence and social conditions in using computerised accounting systems in different financial institutions of Bangladesh. They have found that all four factors have a significant influence on using computerised accounting systems.

Okoye, E. I., and Tennyson, O. (2011), investigated the impact of a computerised accounting system on external audit functions. Their findings revealed that though auditor's knowledge of computer makes a significant difference in his effective audit of a computerised accounting system, certain factors serve as a

limitation to its effectiveness. It was therefore concluded that to enhance the efficiency of external audit functions in a computerised accounting system, and these limiting factors have to be surmounted.

Soudani S. N. (2012), this study aimed to investigate the usefulness of accounting information system (AIS) for effective organisational performance. AIS is the whole of the related components that are working together to collect, store and disseminate data for planning, control, coordination, analysis and decision making. Therefore, the impact of AIS on elements of organisational performance, such as performance management and financial performance, is examined. The results of this study show that although AIS is beneficial and have an effect on organisational performance to listed companies in Dubai financial market (DFM), there is no relationship between AIS and performance management.

Al-Shbail, A., and Al-Momani, M. (2013), aimed to identify the impact of the applied computerised accounting information systems (CAIS) in state institutions on the tasks of the Audit Bureau in enhancing accountability and transparency in Jordan. The study found out that the used CAIS in state institutions affect the tasks of the Audit Burea and enhances accountability and transparency. The study recommended that its necessary to promote the use of CAIS in state institutions, and it should be used in supporting audit offices with holder auditors of professional certificates.

Al-Bawab, A. A. S., and Al-Ulaimi, M. A. (2014), aimed at determining the importance of using computerised Accounting Information Systems (CAIS) in the oil and gas sector in the Republic of Yemen. Also, the study aimed to determine perceptions of Yemeni accountants towards using of CAIS and their impact on improving the accounting information quality. The results of this study indicated that there is a variation of adoption of Computerized Accounting Information Systems (CAIS) among different units of petroleum sector ،as some sub-systems of accounting information are used in economic units ،while there are not any these systems in administrative units. Neither databases nor connection networks in use (whether between several departments or several branches of an entity) are available.

Al-Hanini, E. (2015), aimed to evaluate the reliability of the internal control methods on the computerized information accounting systems in banks operating in

Jordan. It was concluded that the purposes of the internal control used in the banks operating in Jordan were reliable because they met the requirements of the availability principle of the system; they adopted policies and control and precautionary procedures to reduce the system's downtime as possible, they met the requirements of the security principle of the system through the protection against the physical and logical access and the protection of the personal computers and the networks. And they also met the requirements of the principle of the maintenance and the adjustment in terms of the existence of a strategic plan of maintenance, periodic evaluation of the system, and the use of the proper procedures of documentation and finally they met the requirements of integration where the banks adopted control procedures on the sources of data, the input, the processes, the outputs and the transfer operations.

Ernest, O. O. (2015), analyzed the procedure for auditing a computerized accounting system and provided detailed information about the concept of auditing to its relevance in a computerized accounting system. The papers also give a brief explanation on the terms computer, auditing, and computerized accounting system. The trend between manual and computerized accounting systems was also x-rayed in this paper. Based on the findings of this research, some recommendations were made. The study concludes with the statement that, although computerized accounting offers several more benefits than manual accounting, the function of manual accounting will never go away completely.

Amahalu, N. et al. (2017), study comparative analysis of computerised accounting system and manual accounting system of quoted Microfinance Banks in Nigeria from 2006-2015. Findings showed that the computerised accounting system has a positive effect on the reported profitability of banks more than the manual system of accounting. Based on these findings, the study recommends, among others that Microfinance banks should implement a computerised accounting system than the manual accounting system because it has a more positive effect on the profitability level of the banks.

Bansah, E. A. (2018), in this study, the extent to which CAIS in the banking industry in Ghana are susceptible to vulnerability are explored employing a descriptive survey. The study investigated the sources and causes of risks that threaten CAIS in financial firms and the preventive measures available to mitigate their

occurrence. The study reveals that the most worrying sources of threats to CAIS include power outages, risks posed by employees, viruses, and threats from outsiders. With regards to the causes of risks to CAIS, the findings indicate that accidental entry of bad data, unauthorised copying of the system's output, lack of frequent back-ups, infrequently updates on system security software, access to data by unauthorised personnel, weakness in internal controls, and lack of written policies are the major causes of threats to CAIS. Generally, the findings indicate a high level of perceived sources and causes of risks among financial firms in Ghana. However, practical measures to secure CAIS are lacking. Therefore recommended that attention is given to these issues before they become unbearable.

Lutui, R., and Ahokovi, T. (2018), provided detail information about the concept of internal control to its relevance in computerised accounting information. This study also considers the trend between manual and computerised accounting system. This study concludes with recommendations on how to maximise the effectiveness of developing internal control systems of the computerised accounting systems, which characterised by providing appropriate safety to the systems. The systems can provide information characterised by reliability for the sake of making decisions. These systems should be integrated with other administrative and organisational systems.

Tilahun, M. (2018), analysed factors that have an effect on the adoption of a computerised accounting information system by hospitals in Addis Ababa. It examined the impact of cost-benefit perception, perceived ease of use, human resource, firm size, and management commitment on computerised accounting information system adoption. The main findings indicate that the adoption of a computerised accounting information system is significantly affected by perceived ease of use, human resource, and management commitment. Furthermore, cost-benefit perception and firm size are not significantly related to the adoption of a computerised accounting information system. The study recommended that hospitals should attempt to employ qualified and competent personnel; accounting information system vendors should provide packages that are easy to use and management to support accounting information system implementation.

Alsharairi, M., and Alhosban, A. A. (2019). Aimed to identify the impact of the use of electronic work environment tools to increase the efficiency of external auditors, Highlight the importance of using audit programs to increase the efficiency of external auditors. The study recommended There should be legislation and laws governing the work of external auditors in the establishments that use the computer, the application of the survey to the internal auditors or financial managers, and sectors, which helps to integrate the views in the audit process.

Habiba, Y. et al. (2019), a study conducted to examine the extent of computerised accounting information system (CAIS) adoption among small and medium enterprises (SMEs) in Addis Ababa, Ethiopia, and to determine its influencing factors. The study revealed that the majority of SMEs in Addis Ababa are highly dependent on manual AIS with firm size and financial readiness identified as significant influencing factors on fully CAIS adoption.

Thottoli, M. M. et al. (2019), this paper aimed to determine the influence of Information Communication Technology (ICT) on auditing practices of accounting professionals using a qualitative approach. The article further explained the significance of the auditing practices of accounting professionals, evaluated the relationship between ICT and auditing practices. The findings revealed that ICT has a significant impact on the auditing practices, meaning that there is a positive and significant relationship between the ICT and the auditing practices of accounting professionals. Also, this study indicates the empirical evidence of ICT effects on accounting and auditing practices among professional auditors.

- **Summary**

The application of a computerized accounting information system is an important concept that must be studied as it provides the ability to improve the efficiency and effectiveness of the external audit process. But according to the review of literature I did not find such a study in Yemen addressing this topic, it is conducting only outside of Yemen. The gap between the computerized accounting information system and between efficiency and effectiveness of the external audit at commercial banks in Yemen. Therefore the gab of the research forms a strong basis in

conducting a study on effect computerized accounting information system is to improve the efficiency and effectiveness of the external audit.

4. IMPORTANCE OF THE STUDY

The significance of the study stems from the fact that external auditors keep up with the successive technological developments in the field of information technology, of which computerized accounting information systems are a part of it. The use of computerized accounting information systems has several advantages that affect the efficiency and effectiveness of the work of the external auditors if exploited well, and it leads to assisting the external auditors in performing their tasks efficiently and effectively, reducing the risks of the external audit, reducing the expectations gap in the external audit and assisting the external auditor in Identify the strengths and weaknesses of the accounts entered by the computerized accounting information systems applied in the particular organization. The most important reasons for this study, especially for choosing commercial banks in Yemen, is the lack of such a study in the Yemeni environment.

5. STATEMENT OF RESEARCH PROBLEM

In light of the widespread use of electronic technologies and computerized application programs and the significant development in most of the various economic sectors and the consequent need for auditors to provide their services at the highest level of quality. Therefore, this study seeks to answer the following main question:

What is the effect of computerized accounting information systems on improving the effectiveness and efficiency of the external audit?

It is subdivided into the following sub-questions:

1. Is there a relationship between computerized accounting information systems and the effectiveness and efficiency of the external audit?

2. Is there a relationship between computerized accounting information systems and external audit offices?
3. Is there a relationship between the external audit offices and the effectiveness and efficiency of the external audit?
4. Does the external audit firms mediate the relationship between the computerized accounting information systems and the effectiveness and efficiency of the external audit?

6. OBJECTIVES OF THE STUDY

The main objective of this study is to know the effect of the application of computerized accounting information systems on improving the effectiveness and efficiency of the external audit, which has been identified through the following sub-objective:

1. To identify the most important concepts related to computerized accounting information systems, its goals, importance, and advantages, as well as the most important concepts associated with the external audit.
2. To study the relationship between computerized accounting information systems and the effectiveness and efficiency of external audits.
3. To the knowledge of the role of external auditing firms when they mediate the relationship between computerized accounting information systems and the effectiveness and efficiency of external auditing.
4. To develop a model that links the application of computerized accounting information systems with their efficacy and the efficiency of external audits.

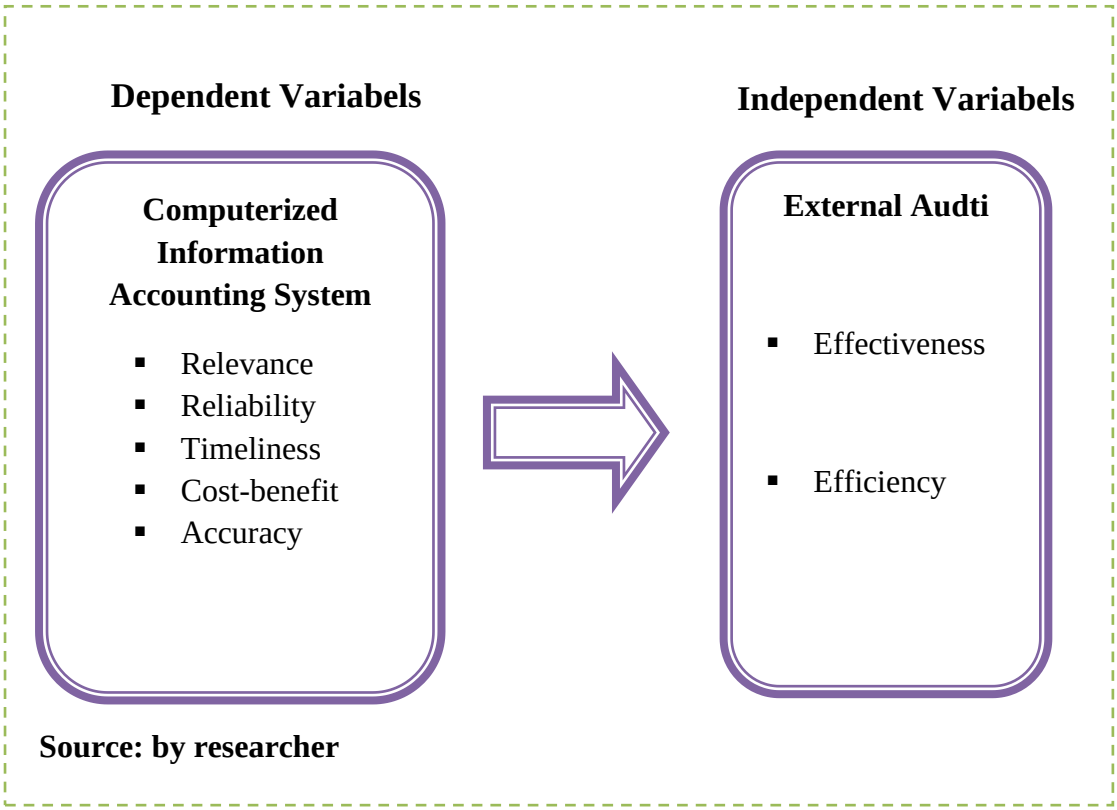
7. HYPOTHESES OF THE STUDY

To achieve the aims of the study and answer its questions, the following hypotheses have been formulated:

1. H1: There is a positive relationship between computerized accounting information systems and the effectiveness and efficiency of external audits.

2. H2: There is a positive relationship between computerized accounting information systems and external audit standards.
3. H3: There is a positive relationship between the external audit criteria and the effectiveness and efficiency of the external audit.
4. H4: External audit standards mediate the positive relationship between computerized accounting information systems and the effectiveness and efficiency of external audits.

8. VARIABLE OF THE STUDY



Source: by researcher

9. RESEARCH METHODOLOGY

9.1. Research Design

This study is qualitative; therefore, the researcher will be using the descriptive analytical approach in this study because it is one of the most methods used in social and humanity studies. It is also to reach logical conclusions that support the hypothesis of the study. For data analysis and testing the hypotheses, we will be

using the statistical package for social sciences (SPSS) it will be using frequencies and percentages, mean, standard deviation, Cronbach's Alpha Coefficient, and correlation coefficient analysis, etc.

9.2. Data Collection Methods

The study will be descriptive and analytical. It will have to analyze and discuss the impact of computerized accounting information systems on improving the effectiveness and efficiency of external audits in commercial banks in Yemen. For this purpose, the researcher will take two interconnected approaches in order to collect data:

- **Primary Data:** As this study, both theoretical and practical, the researcher will collect the primary data by following the inductive method. For this purpose, surveys for collecting the data have conducted through a questionnaire that will design and distribute to the target sample in the commercial banks in Yemen and external audit offices that review these banks.
- **Secondary Data:** This type of data will be collected from a set of Arabic and English books, Periodicals, and the relevant official laws and regulations. The study also will benefit from the material available online. This type of data has great importance for the theorization of the study.

9.3. Population and a Sampling of the Study

for the purpose of study effect of computerized accounting information systems on improving the effectiveness and efficiency of external auditing in commercial banks in Yemen. Commercial banks will be chosen because they are the most effective banks operating in Yemen in terms of branch spread, diversity, and quality of services provided, commitment and application to generally accepted principles and standards. To obtain answers to the hypotheses, according to several studies in the same field. The study will select relevant and eligible departments to measure the impact of computerized accounting information systems. These departments are the Board of Directors and the second levels of the organization

specifically, the accounting and auditing departments, and the external audit offices because the employees at these levels have the experience and knowledge necessary for this study.

10. CHAPTER SCHEME

This study will contain two sections; the first section is theoretical (four chapters), and the second is empirical (two chapters). The main structure for each chapter is as follow:

Chapter 1- Introduction:

This chapter introduces the main topics will discuss in the thesis. It will cover the problems of the study, the importance, and the objectives that to be achieved. It is also will cover the hypotheses with the precise set of the variables and its operational definition. This chapter also investigated the empirical methodology and other methodological details such as population, a sample of the study and questionnaire designing and development with reliability and validity testing. This chapter ends with the organization of the thesis.

Chapter 2- Literature Review:

This chapter will cover the review of the relevant literature, and taking and comparing the previous studies in the area of computerized accounting information systems and external audit and reflecting on its relevance to the topic under-study, which leads towards the development of the hypotheses and deep understanding of the study topic.

Chapter 3- Conceptual and theoretical framework :

This chapter will be divided into two part; the first part will be divided into three sections; the first section will cover the concepts of computerized accounting information systems, importance, objectives. The second section will cover the components of computerized accounting information systems. The third section will

cover the concept of security and the safety of computerized accounting information systems.

Second part; will be divided into three sections; the first section will cover the concepts of external audit, importance, objectives. The second section will cover the external audit under computerized operation. The third section will cover the concept of effectiveness and efficiency in external audit.

Chapter 4 - Computerized Accounting Information Systems an Overview:

This chapter will contain a comparative analysis of computerised accounting information systems in Yemen with other neighbouring countries to improve external audit practices and external audit offices.

Chapter 5- Data Analysis and Interpretation:

This chapter will cover the empirical study, the data analysis, hypotheses testing, and the interpretation of the results.

Chapter 6- Findings, Conclusions and Suggestions:

This chapter will introduce the findings, conclusions, and recommendations by the researcher to improve effectiveness and efficiency in external audits and support the value of accounting information in the Commercial banks in Yemen. This chapter ends with suggestions for further researches.

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